

The TOWN of MASON
In New Hampshire



ANNUAL REPORT

of

Town Officers and
School District Officers

For Year Ending December 31, 1947

We are indebted to Mr. C. W. Anderson, who has kindly permitted us to reproduce his lithograph "The Northwest Wind" on our cover this year. The subject of the print is the hill on Ashby Road, north of the home of Everett Whitaker.

Times - Free Press Co.

Townsend, Mass.

The TOWN of MASON
In New Hampshire



ANNUAL REPORT
of
Town Officers and
School District Officers
For Year Ending December 31, 1947

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1947

TOWN OFFICERS

Moderator

CONRAY G. WHARFF

Clerk and Treasurer

EDWARD C. CLAP

Selectmen

FRANCIS J. COYNE

CURTIS V. DUNN

RONALD I. HARRY

Tax Collector

HERMAN O. SCHULZE

Auditor

VIRGINIA MILLER

Highway Agents

PORTER WASHBURN

IRVING SPEAR

Sections 1 and 2

Section 3

Supervisors of Checklist

SAMUEL H. DAVIS (Resigned)

ALICE B. DIMOCK

GUY F. WASHBURN (Appointed)

HAROLD C. MILLER

Ballot Clerks

MILDRED WHARFF

DELMORE P. NOBLE

LILLIAN VALYOU

GEORGE P. MERRIAM

Library Trustees

ALICE S. BERRY

GERTRUDE F. HOUGHTON

C. W. ANDERSON

Trustees of Trust Funds

CONRAY G. WHARFF (Treas.) FRANCIS J. COYNE
CHARLES L. BARNES

Trustees of Cemeteries

CONRAY G. WHARFF CARL VALYOU
MARION J. DUNN

Police Chief

CARL VALYOU

Special Officer

RONALD I. HARRY

Health Officer

CONRAY G. WHARFF

Librarian

PAULE D. ELLIOTT (Resigned)
ALICE B. DIMOCK (Appointed)

Fire Warden

CARL VALYOU

Deputy Wardens

HAROLD MILLER FRED BROWN
JAMES BELL PORTER WASHBURN
WALTER BARNES

Janitor

CONRAY G. WHARFF

Sexton

CONRAY G. WHARFF

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Mason in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said town on Tuesday, the ninth day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To choose one trustee of Trust Funds for three years.

4. To choose one Trustee of the cemetery for three years.

5. To choose one Trustee of the Mason Public Library for three years.

6. To see what sum of money the Town will raise and appropriate for library purposes.

7. To see if the Town will raise and appropriate the sum of \$1200.00 for repairs of highways and bridges, in order to obtain State Aid for Class V Highways in the amount of \$2,095.40.

8. To see if the town will raise and appropriate the sum of \$423.00 for Town Road Aid, in order to obtain State

Aid, for Maintenance, construction, or reconstruction of Class V highways in the amount of \$2,184.05.

9. To see what sum of money the Town will raise and appropriate for care of cemeteries.

10. To see what sum of money the Town will raise and appropriate for Memorial Day purposes.

11. To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

12. To see if the Town will vote to raise and appropriate a sum of money for street lighting.

13. To see if the Town will vote a discount on full or partial payments of taxes, and fix the date of payment of same, or take any action relating thereto.

14. To see if the Town will raise and appropriate a sum of money to insure employees of the town, or take any action relating thereto.

15. To see if the town will raise and appropriate the sum of \$200.00 to be spent in co-operation with the State Forestry Department for White Pine Blister Rust Control.

16. To see if the town will authorize the Selectmen to sell real estate bought by the town at tax sale, provided they sell it only to the last former owner, and provided the sale price is sufficient to reimburse the town for all taxes and for all expense to which it has been put; or will take any action relating thereto.

17. To see if the town will authorize the Selectmen to sell real estate owned by the town, at prices which, in their judgment are fair and equitable; or will take any action relating thereto.

18. To see if the town will vote to appropriate the sum of \$28.00 for the Monadnock Region Association of Southern New Hampshire; or will take any action relating thereto.

19. To hear the reports of agents, auditors and committees, and officers heretofore chosen and pass any vote relating thereto.

20. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

21. To see if the town will earmark \$500 from the appropriation in Article 7 above, for gravelling and tarring Class V roads, and designate at which location such money shall be spent.

22. To see if the town will authorize the Selectmen to secure the assistance of the State Tax Commission in reappraising the taxable property in the town, in order to secure greater equality as between taxpayers, and to assure the assessment of all property in the town on the same standard of value, and to raise and appropriate money to pay for the same.

23. To see if the town will take action, and appropriate a sum of money to provide toilets in the town hall, to conform with the State Law.

24. To see if the town will instruct the Selectmen to incude a copy of the tax invoice book in the Town Report for the 1948 year.

25. To see if the town will vote to have only one road agent, effective at the 1949 Town Meeting.

26. To see if the town will instruct the Selectmen to take bids for snow plowing by truck at fixed hourly rates, equipment owned by the contractor, with daily report to an appointed agent, of starting and finishing plowing time.

27. To see if the town will instruct the Selectmen to sell town-owned lands at auction, and designate which parcels are to be sold.

28. To see what action the town will take about providing a town dump.

29. To see if the town will appropriate the sum of \$200.00 to purchase portable fire pump known as a Navy "Handy Billy", and fire hose.

Town Meeting to open at 9 o'clock in the forenoon.

Polls close at 12:30 P. M.

Given under our hands and seal, this fourteenth day of February, in the year of our Lord nineteen hundred and forty-eight.

FRANCIS J. COYNE

CURTIS V. DUNN

R. I. HARRY

Selectmen of Mason

A true copy of Warrant—Attest:

FRANCIS J. COYNE

CURTIS V. DUNN

R. I. HARRY

Selectmen of Mason

BUDGET OF THE TOWN

ESTIMATES OF REVENUE AND EXPENDITURES FOR THE WITH ESTIMATED AND ACTUAL REVENUE, APPROPRIA- 1, 1947 TO DECEMBER 31, 1947

SOURCES OF REVENUE	Estimated Revenue Previous Year 1947	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
FROM STATE:			
Interest and Dividends Tax	128.13	138.97	138.97
Railroad Tax	262.15	156.87	156.87
Savings Bank Tax	212.91	203.46	203.46
Reimbursement a/c State and Federal forest lands	50.10	50.10
For Fighting Forest Fires	16.55
FROM LOCAL SOURCES EXCEPT TAXES			
Rent of Town Hall and Other Buildings	100.00	153.00
Dividend on Workmens' Insurance	31.30
Motor Vehicle Permit Fees	305.23	363.46	363.46
†Cash Surplus	1,469.19	558.91	558.91
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES:			
(a) Poll Taxes—Regular @ \$2	234.00	254.00	254.00
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROP- ERTY TAXES	2,761.71	1,876.52	1,725.77
*AMT. TO BE RAISED BY PROPERTY TAXES	13,025.83	13,531.60	16,758.23
TOTAL REVENUES	15,787.54	15,408.12	18,484.00

†Cash Surplus equals Excess of actual Cash on Hand at close of fiscal year over Current Liabilities, i.e., Balance of Appropriation due School District, Unexpended Balances of Special Appropriations, Outstanding Temporary Loans in Anticipation of Taxes and Accounts Payable.

*Total estimated "Revenues from All Sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."

OF MASON, N. H.

ENSUING YEAR JAN. 1, 1948 TO DEC. 31, 1948 COMPARED
TIONS AND EXPENDITURES OF THE PREVIOUS YEAR JAN.

PURPOSES OF EXPENDITURES	Appro- priations Previous Year 1947	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948
CURRENT MAINTENANCE EXPENSES:			
GENERAL GOVERNMENT:			
Town Officers' Salaries	1,000.00	735.80	1,000.00
Town Officers' Expenses	500.00	439.55	500.00
Election and Registration Exp.	85.00	25.10	250.00
Expenses Town Hall and Other Town Bldgs.	650.00	441.32	250.00
PROTECTION OF PERSONS AND PROPERTY:			
Police Department	25.00	25.00	25.00
Fire Department	50.00	113.64	100.00
HEALTH:			
Vital Statistics	8.00	2.00	8.00
HIGHWAYS AND BRIDGES:			
Town Maintenance: Summer	1,400.00	1,319.65	1,200.00
Town Maintenance: Winter	2,500.00	2,559.12	3,000.00
Street Lighting	125.00	102.90	126.00
General Expenses of Highway Department	300.00	751.60	500.00
Town Road Aid	402.00	402.00	423.00
Workmens' Insurance	250.00	259.93	250.00
LIBRARIES	125.00	125.00	150.00
PUBLIC WELFARE:			
Town Poor	100.00		-100.00
Old Age Assistance	700.00	577.57	600.00
PATRIOTIC PURPOSES:			
Memorial Day and Veterans' Associations	25.00	12.50	25.00
RECREATION:			
Parks and Playgrounds, incl. band concerts	20.00		20.00
PUBLIC SERVICE ENTERPRISES:			
Cemeteries and Thos. Rhodes Grave Fund	250.00	221.40	150.00
UNCLASSIFIED:			
Advertising and Regional Associations	26.00	26.00	28.00
INTEREST:			
On Temporary Loans	100.00	52.33	185.00
HIGHWAYS AND BRIDGES:			
New Equipment	1,000.00	1,000.00	1,000.00
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS			
County Taxes	1,421.87	1,421.87	1,600.00
Payments to School Districts	5,024.73	5,556.00	6,994.00
Total Expenditures	16,087.60	16,170.28	18,484.00

ESTIMATE OF 1948 TAX RATE

Using appropriations published in this Budget, and assuming same revenue and credits as for last year, except "Cash Surplus", and assuming same Valuation as last year.

Appropriations, from the Budget	\$18,484.00
Less for estimated "Revenues and Credits"	

Interest & Dividends Tax, \$138.97		
Railroad Tax	156.87	
Savings Bank Tax	203.46	
Reimb's't forest lands	50.10	
Motor Vehicle Permits	363.46	
		\$912.86
Cash Surplus		558.91
		1,471.77
		17,012.23
Plus for overlay		250.00
		17,262.23
Less for poll taxes		260.00
Amount to be raised by property taxes		\$17,002.23
\$17,002.23		

\$282,940.00 Valuation = \$6.09 per hundred valuation
for 1948 tax rate.

Estimated Tax rate for 1948	\$6.09
Tax rate for 1947	4.80
Increase for 1948	\$1.29, or 26.8%

VALUATION

Land and Buildings	\$204,502.25
Growing Wood and Timber	44,863.25
2 Electric Plants	15,237.00
17 Horses	1,550.00
90 Cows	10,775.00
6 Neat Stock	360.00
2 Goats	20.00
1452 Fowls	1,862.50
3 Fur Bearing Animals	45.00
Portable mills, tractors and graders	2,300.00
Wood and Lumber	700.00
1 Gasoline Pump and Tank	25.00
1 Stock in trade	700.00
<hr/>	
Net valuation	282,940.00
Soldiers' exemptions	10,234.00
<hr/>	
Total valuation	293,174.00

Resident Property Taxpayers:

Number	\$	%
80 —	\$7,069.43 —	52.05%

Non-Resident Property Taxpayers:

163 —	\$6,511.72 —	47.95%
<hr/>	<hr/>	<hr/>
243	13,581.15	100.00%

APPROPRIATIONS

Made at Town Meeting March 11, 1947

Town officers' salaries	1,000.00
Town officers' expenses	500.00
Election and registration expenses	85.00

Town Hall and Buildings		
Town Hall	250.00	
New Toilets	200.00	
Tractor Housing	200.00	
	<hr/>	650.00
Police Department		25.00
Fire Department		50.00
Vital Statistics		8.00
Town Road Aid		402.00
Town Maintenance—Summer Roads		1,400.00
Town Maintenance—Winter Roads		2,500.00
Workmens' Insurance		250.00
Street Lighting		125.00
General expenses of Highway Dept.		300.00
Annual payment on new tractor-plow		†1,000.00
Libraries		125.00
Old Age Assistance		700.00
Town Poor		100.00
Memorial Day		25.00
Parks and Playgrounds		20.00
Cemeteries		150.00
Thos. Rhodes Grave Fund		100.00
Monadnock Region Ass'n.		26.00
Interest		100.00
County Tax		1,421.87
School Tax		*5,024.73
		<hr/>
Total Town and School appropriations		16,087.60

*School appropriation made at Special School District meeting held July 9, 1947.

†The 1947 Town Meeting instructed the selectmen to purchase a new tractor-plow, to return for credit the equipment on lease, and to amortize the new equipment at the rate of \$1,000 per year.

TAXES AND RATES

1947 Tax rate per \$100 valuation	\$4.80
1947 Assessors' net valuation	\$282,940.00
1947 Appropriations	\$16,087.60

Less estimated revenues and credits:

Interest and dividend tax	\$138.31
Railroad tax	262.15
Savings Bank tax	212.91
Reimbursement a/c State land	50.10
Motor vehicle permit fees	305.23
Rent of town property	100.00
Cash surplus	1,469.19
	<hr/> 2,537.89

13,549.71

Plus overlay 287.36

Net amount to be raised by taxation	\$13,837.07
Less poll taxes @ \$2.00	256.00

Amount to be raised by property taxes
on which tax rate is to be figured 13,581.07

Taxes committed to Collector:

Property Taxes	\$13,581.07
Fractions	.08
Poll taxes @ \$2.00	258.00
Total Tax Warrant	<hr/> 13,839.15

New Hampshire Annual Report Contest

This certifies that

MASON

has been awarded HONORABLE
MENTION
in CLASS I for the year 1947

Judges

Frederic E. Nugent
James P. Taylor
Orwell A. Briggs

Bureau of Government Research
University of New Hampshire

Norman Alexander
President of Executive Council
Donald E. Dunn
Executive Secretary

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES*

FISCAL YEAR ENDING DECEMBER 31, 1947

Title of Appropriation	Appropriation	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balances	Overdrawn
Town Officers' Salaries	\$1,000.00		\$1,000.00	\$735.80	264.20	
Town Officers' Expenses	500.00		500.00	439.55	60.45	
Election and Registration Expenses	85.00		85.00	25.10	59.90	
Town Hall and Buildings:						
Town Hall	250.00	153.00a	403.00	286.50	116.50	
Town Hall, New Toilet	200.00		200.00		200.00	
Tractor Housing	200.00		200.00	154.82	45.18	
Police Department	25.00		25.00	25.00		
Fire Department	50.00	16.55b	66.55	113.64		47.09
Vital Statistics	8.00		8.00	2.00	6.00f	
Town Road Aid	402.00		402.00	402.00		
Town Maintenance:						
Summer Roads	1,400.00	2,197.00c	3,597.00	3,516.65	80.35	
Winter Roads	2,500.00		2,500.00	2,559.12		59.12
Workmens' Insurance	250.00	31.30d	281.30	259.93	21.37	
Street Lighting	125.00		125.00	102.90	22.10	
Gen. Exp. Highway Dept.	300.00		300.00	751.60		451.60
Payment on New Tractor-Plow	1,000.00		1,000.00	1,000.00e		
Library	125.00		125.00	125.00		
Old Age Assistance	700.00		700.00	577.57	122.43	

Town Poor	100.00	100.00	100.00	100.00
Memorial Day	25.00	25.00	12.50	12.50
Parks and Playgrounds	20.00	20.00	20.00	20.00
Cemeteries	150.00	150.00	121.40	28.60
Thos. Rhodes Grave Fund	100.00	100.00	100.00	
Monadnock Region Ass'n.	26.00	26.00	26.00	
Interest	100.00	100.00	52.33	47.67
County Tax	1,421.87	1,421.87	1,421.87	
Totals	11,062.87	2,397.85	12,811.28	557.81
		13,460.72		1,207.25
				557.81

* Does not include school appropriation of \$5,024.73.

Net unexpended balance 649.44

a Town Hall Rents.

b Fire Reimbursement from State

c From State for Class V Roads.

d Dividend from previous years' policy.

e See explanation of Tractor-Plow purchase in Selectmen's Report.

f Carried in Financial Statement as a liability.

Totals

FINANCIAL REPORT OF THE TOWN OF MASON IN HILLSBOROUGH COUNTY

For the Fiscal Year Ending Dec. 31, 1947

CERTIFICATE

FRANCIS J. COYNE

CURTIS V. DUNN

RONALD I. HARRY

Selectmen

EDMUND C. CLAP

Treasurer

ASSETS

Cash in bank and on hand Jan. 1, 1948	\$3,206.87
Deposit with R. C. Hazelton Co. for	
Tractor Plow purchase	500.00
Taxes bought by the town, unredeemed	334.01
Uncollected Taxes:	
Levy of 1945	5.00
Levy of 1946	4.00
Levy of 1947	1,153.51
	<hr/>
	1,162.51
Due from State for bounties paid	36.00
Due from State for Forest lands tax	50.10
Due from Grange, town hall rent	50.00
	<hr/>
Total Assets	\$5,339.49

LIABILITIES

Accounts owed by the town:

Due to School District	
1. For Dog Licenses	123.23
2. For balance of 1947-48 approp.	2,024.73
Due Town Clerk, vital statistics	6.00
Appropriation for tractor-plow purchase	1,000.00
(\$500 of appropriation in form of asset, as deposit with R. C. Hazelton Co.)	
	<hr/>
	3,153.96
Balance Sheet Surplus:	
(Excess of assets over liabilities)	2,185.53
	<hr/>
Total liabilities	5,339.49

COMPARISON OF INCOME AND EXPENDITURES

Where the Money Comes from and Where it Goes

WHERE IT COMES FROM

Taxes 1946	1,257.85		
Taxes 1947	12,527.75		
	<u>\$13,785.60</u>	\$13,785.60	64.18%
Temporary Loans		4,000.00	18.63%
State of New Hampshire:			
Class V Roads	2,197.00		
Fire Reimbursement	18.55		
Bounties	31.00		
Sav. Bank Tax	203.46		
R. R. Tax	156.87		
Int. and Div. Tax	138.97		
	<u></u>	2,743.85	12.78%
Miscellaneous:			
Auto Permits	363.46		
Dog Permits	143.00		
Town Hall Rent	153.00		
Cemetery Funds	260.00		
Workmen's Ins. Dividend	31.30	950.76	4.41%
	<u></u>	\$21,480.21	100.00%
Total Cash Income		21,480.21	
Cash Outgo		22,921.93	
Expenditures in excess of receipts		<u>\$1,441.72</u>	
From "Cash on Hand" Reserve:			
Cash on Hand First of Year		4,648.59	
Cash on Hand End of Year		3,206.87	
		<u>\$1,441.72</u>	

WHERE IT GOES

Roads:			
Summer Roads	3,516.65		
Winter Roads	2,559.12		
TRA	402.00		
General Expenses:			
Highway Dept.	751.60		
Workmen's Insurance	259.93		
Lights	102.90		
	<hr/>	7,592.20	33.13%
Schools		5,679.40	24.78%
Temporary Loans		4,000.00	17.45%
Town Government:			
Town Officers Salaries	735.80		
Town Officers Expenses	439.55		
Election and Registration	25.10		
Town Hall and Buildings	441.32		
Police	25.00		
Fire	113.64		
Vital Statistics	2.00		
	<hr/>	1,782.41	7.77%
County Tax		1,421.87	6.20%
Wilton Bank, tractor-plow loan		1,000.00	4.36%
Miscellaneous:			
Library	125.00		
O'd Age Assistance	577.57		
Memorial Day	12.50		
Cemeteries	121.40		
Interest	52.33		
Monadnock Region	26.00		
Cemetery Funds	360.00		
Bounties	36.00		
Taxes Bought by Town	135.25		
	<hr/>	1,446.05	6.31%
		<hr/>	
		22,921.93	100.00%

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town Hall, land and buildings	\$3,500.00
Furniture and equipment	1,000.00
2. Library, furniture and equipment	1,000.00
3. Fire Department, equipment	150.00
4. Highway Department, land and bldgs.	450.00
Highway Equipment	500.00
5. Schools, land and buildings	5,000.00
Schools, equipment	1,000.00
6. All lands and buildings acquired through tax collector's deeds:	
8 acres Hall land	50.00
20 acres Walter Robbins lot	50.00
12 acres Henry Barrett lot	25.00
5 acres Shattuck lot	15.00
150 acres Upton Pasture	450.00
125 acres Mitchell Pasture	400.00
15 acres Part of Farwell Farm	30.00
180 acres Part of S. M. Barrett place	750.00
60 acres Hunt and Proctor lot	150.00
	<hr/>
	1,920.00 1,920.00
7. All other property and equipment:	
22 acres Lucy J. Lawrence Lot	100.00
	<hr/>
	\$14,620.00

WHERE IT COMES FROM

<div> <div>1</div> <div>TOWN OF MASON</div> <div>ONE DOLLAR</div> <div>RECEIVED</div> <div>1</div> </div>			
TAXES	TEMP. LOANS	STATE	A
64.18¢	18.63¢	12.78¢	

A - MISC. - 4.41¢

WHERE IT GOES

<div> <div>1</div> <div>TOWN OF MASON</div> <div>ONE DOLLAR</div> <div>SPENT</div> <div>1</div> </div>							
ROADS	SCHOOLS	TEMP. LOANS	A	B	C	D	
33.13¢	24.78¢	17.45¢					

A - TOWN GOV'T. - 7.77¢

B - COUNTY TAX - 6.20¢

C - TRACTOR LOAN - 4.36¢

D - MISC. - 6.31¢

SCHEDULE OF STATE PROPERTY

Description	Taxed-Value
20 acres Pratt Pond lot	\$100.00
21 acres Abbott meadow	105.00
25 acres Kimball lot	200.00
273 acres Pratt Pond lot	1,638.00
60 acres Kimball and Crane lot	300.00
<hr/>	
399 acres	\$2,343.00

DOG TAX REPORT

55 Taxes submitted for collection.

55 Taxes collected.

Report of Receipts

11 Female dogs	55.00
7 Spayed female dogs	14.00
37 Male dogs	74.00

Total collected	143.00
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Respectfully submitted,

EDMUND C. CLAP,

Town Clerk

REPORT OF TOWN CLERK

Licensed Dogs:

Number of dogs licensed 55; total tax	143.00
Paid to Town Treasurer	143.00
Selectmen's payments for	
Town Clerk fees	11.00
Selectmen's payments for	
Dog Tags and Blanks	8.77
	<hr/> 19.77
Balance due to School Board	123.23
	<hr/>
	143.00

Auto Permits:

144 auto permits, 1947 year	363.46
Paid to Town Treasurer	363.46

Respectfully submitted,

EDMUND C. CLAPP,

Town Clerk

SELECTMENS' REPORT

We have noted that in many of the Town Reports of earlier years, it had been the custom of the selectmen to make their report, together with that of each other town officer. Matters of the previous year were discussed in detail, and suggestions made for the future, based on their experience in office. It seems to the present board that this report is equally important as that of other town officers, and that the practice should be re-instituted.

A few quotations from the earlier reports may explain the point, and incidentally demonstrate that the problems of earlier years are still our problems. They apparently also had some problems that we don't but could have.

- 1873 "The suit Farnsworth vs. Baldwin the defense of which is assumed by the town still, "drags its slow length along", and furnishes another warning to town authorities to confine their attention to their legitimate business."

JAMES RUSSELL)
NELSON L. BARRETT) Selectmen
DANA D. GOODWIN)

- 1874 "A careful examination of the Town Reports for twenty years past will show conclusively that the present debt may be wholly accounted for by bills which should never have been allowed, and that many of these are of the character usually called swindles."

"We are of the opinion that there should be a radical change in the management of highways, as it is evident that there is a considerable loss under the present arrangement."

JAMES RUSSELL)
NELSON L. BARRETT) Selectmen
DANA D. GOODWIN)

1875 "The Town has paid its last note, and it is to be hoped it will not appear again as a borrower. As will be seen by the report, we have now the means to pay all possible demands against the town and leave a fair balance in our favor. Let us keep our expenses within our income, and make our taxes available to pay our bills as they become due."

"We have reduced the number of highway surveyors the past year, making the district correspondingly larger, with manifest advantage to the town, as one appropriation has accomplished at least one third more than under the old arrangement."

JAMES RUSSELL)

NELSON L. BARRETT) Selectmen

We comment on the "Detail of Payments" for 1947 as follows:

(1) Town Officers' Salaries:

In 1869, \$443.22.

In 1873, 556.38. In days of no inflation!

(2) Town Officers' Expenses:

Fees for dog licenses and auto permits are to the town clerk personally. These are paid by selectmens' vouchers, this year totalling \$48.20, and really should be considered as Town Officers' Salaries and Fees:

(3) Town Hall and Town Buildings:

We have doubled the insurance on the Town Hall, now amounting to \$7000, in the light of replacement cost. We feel the alteration to the Town Barn, at the end of the horse sheds back of the church, to house the new tractor-plow, has been well done, at a total cost of \$154.82, with \$200 appropriated.

(4) Fire Department:

The fire department has obtained 6 knapsack pumps at \$7.50 each, from the State. The Fire Warden

patrolled the town during the very dangerous dry period in the fall of 1947, while we looked south to the sky glare of the Fitchburg fire.

(5) Summer Roads:

We wish to point out the difficulty of the past summer roads period. After the routine scraping had been done, heavy rains washed the roads seriously. Then followed a very dry season, permitting gravel to be dusted away, with rough, washboardy roads as a result. Effort was made in fall to do further scraping and graveling, to prepare for winter conditions.

(6) Street Lighting:

Two added lights were installed in the town center, as voted at town meeting.

(7) General Expenses, Highway Department:

Plow repairs and the cost of mounting plows are annual recurring costs. The latter occurs each time a road agent is changed, and the town owned plow must be re-accommodated to the truck owned by the new road agent. This year this cost for one plow amounted to \$402.50. (See Gen. Exp. High. Dept.) The selectmen feel that the town would save money by taking bids for snow plowing, by truck, at fixed hourly rates, equipment owned by the contractor, with daily report to an appointed town agent, of starting and finishing plowing time.

(8) State Aid Construction (Town Road Aid)

For this year's work, the State paid \$2,241.65, along with the Town contribution of \$402.00, totaling \$2,643.65. To the total of \$7,592.20 spent for all road expense, the above should be added, to represent properly the amount of money spent in the town during the year for road work of all sorts. This total is \$10,235.85, by far the largest single amount spent

during the year. Our total Tax Warrant for this year was \$13,581.07. It is evident that road expense is one of the expenditures that must be carefully directed in order to keep our taxes within bounds.

This year's T.R.A. work was done in the Pole Hill area of the town, both on the road running north from the old stone schoolhouse, now the property of Mr. Pearse, and on the Brookline Road, passing the property of Charles Babb and Niels Knudsen. On the former, a bad ledge outcropping was removed and the road widened and graveled, and on the latter, about $1\frac{1}{4}$ miles were widened, to the Brookline town line.

(9) Cemetery Trust Funds:

\$100 was paid by the town to the Cemetery Trustees, as directed at Town Meeting, for the care of the grave of Thomas Rhodes. \$260 was received by the Selectmen for the care of the graves of Charles T. Reed and the Cumnock lot; \$100 for the former from the estate of Louise E. Davis, and \$160 for the latter from the Robert L. Cumnock heirs.

(10) New Equipment:

The Wilton National Bank was repaid \$1000 in March, 1947 previously borrowed to deposit against lease-purchase of the used tractor-plow, arranged for in late 1946. Following Town Meeting vote of 1947, this equipment was returned to the seller. The town was charged \$500 for the use, trucking and repair of this equipment, and given a credit of \$500 against purchase of the new equipment authorized by the 1947 Town Meeting.

A new Tractor-plow was purchased, and delivered in late 1947. Financial details of this transaction do not show in this Town Report, because payment was made in 1948. The above \$500 credit was then

effected, \$500 paid from town funds, as authorized by the 1947 Town Meeting, and the remaining \$500 of the Wilton Bank amount amortized, as a portion of the unpaid purchase balance, over 7 annual notes totaling \$6590.

(11) Town Hall Toilets:

No action was taken by the selectmen on the 1947 Town Meeting appropriation of \$200 for toilets in the Town Hall. A state law passed in 1947 demands flush toilets in a place of assembly rented for income. This becomes a warrant article for the 1948 Town Meeting.

(12) Parks and Playgrounds:

We have no charge for this item this year. Through the kindness of C. W. Anderson and Curtis Dunn, the town common was mowed at no cost to the town.

(13) Valuation and Tax Rate:

Increase in appropriations as between 1946 Town and School meetings and 1947 meetings, amounted to \$2,146.00, to be borne by taxation. Nevertheless, the 1947 tax rate was held down to that of 1946, namely \$4.80 per hundred of valuation. This was accomplished as follows:

- (1) Valuations were closely surveyed, and revisions made where equitable. This, together with a large increase in electric plant valuation, added \$14,916 to valuation, which, at \$4.80, added \$715.97 to tax revenue. Veterans' exemptions increased \$5071.
- (2) "Revenues and Credits" shown under "Taxes and Rates" in Town Report, increased \$1,547.16 in 1947 as against 1946. This was principally increase in Cash Surplus of \$1,318.10, caused by a light Winter Road expense in 1946 year.
- (3) Differences in Poll Taxes and Overlay accounted for the balance.

To summarize:

Appropriation, 1947	\$16,087.60
Appropriation, 1946	13,941.60
<hr/>	
Appropriation increase	\$2,146.00

Net valuation 1947	\$282,940.00
Net valuation 1946	268,024.00
<hr/>	

Net val. increase 1947	\$14,916.00
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\$14,916 @ \$4.80 per hundred	\$715.47 more tax
Increase in Revenue and credits	1547.16
Increase in Polls	16.00
<hr/>	
	2270.13
Offset by increase in overlay	133.05
<hr/>	

To offset increase in appropriations	\$2146.08
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This points out that the budget should be carefully scrutinized, and appropriations carefully made this year, against added expenses and a consequently higher tax rate. From figures available at this time, and assuming the same valuation next year as this, the budget published in this Town Report would indicate a tax rate for 1948, of \$6.09 per hundred of valuation.

Signed:

FRANCIS J. COYNE
CURTIS V. DUNN
RONALD I. HARRY

Selectmen

TAX COLLECTOR'S REPORT

Herman O. Schulze, Tax Collector

1945 Taxes		
Uncollected tax 1 Regular and Special poll		\$5.00
1946 Taxes		
Uncollected taxes, first of 1947:		
Property taxes	1,167.96	
Poll taxes	40.00	
	<hr/>	
	1,207.96	
1 added poll tax	2.00	
	<hr/>	
	1,209.96	
2 abatements, polls	4.00	
	<hr/>	
	1,205.96	
Interest collected	45.80	
Costs collected	10.09	
	<hr/>	
		\$1,261.85
Paid to Treasurer:		
Property taxes	1,032.71	
Poll taxes	34.00	
Interest and costs	55.89	
	<hr/>	
	1,122.60	
Taxes bought by the town	135.25	
Uncollected taxes, end of 1947	4.00	
	<hr/>	
		1,261.85
1947 Taxes		
Property taxes	\$13,581.15	
Poll taxes	258.00	
	<hr/>	
Total tax warrant	13,839.15	

Added tax, 1 poll	2.00	
	<hr/>	
	13,841.15	
Interest collected	2.88	
	<hr/>	
	13,844.03	\$13,844.03
Remitted to Treasurer:		
Property taxes	12,304.87	
Poll taxes	220.00	
Interest	2.88	
	<hr/>	
	12,527.75	
Discount allowed	156.77	
Uncollected taxes, end of 1947:		
Property taxes	1,119.51	
Poll taxes	34.00	
	<hr/>	
	1,153.51	
Abatements	6.00	
	<hr/>	
	1,159.51	1,159.51
	<hr/>	
	13,844.03	13,844.03
No tax sales redeemed during this year.		

TAXES BOUGHT BY THE TOWN

	(All 1946 taxes)
Carlton Farrar	9.51
Herbert Colson heirs	16.78
Alice Berry	96.53
Effie Sawtelle	18.43
	<hr/>
	\$135.25

UNCOLLECTED TAXES

	1945 Tax	
Paul Berry		5.00

	1946 Tax	
Paul Berry		2.00
Alice Berry		2.00

4.00

1947 Tax RESIDENT

	Property	Poll
C. W. Anderson	181.73†	
Madelaine Anderson		2.00†
Paul Berry		2.00
Alice Berry	100.80	2.00
Edmund Clap	147.70†	
Eardley Crosscup	119.71	2.00†
Lulu Crosscup		2.00†
Mary P. Davis Heirs	56.64	
Edwin Doucette	19.20	2.00
Nellie Doucette		2.00
Orvan Elliott	26.64	2.00
Theodore Hopperman		2.00*
Fred A. Kierstead	18.24	2.00†
John Wiik		2.00*
Donald Witty		2.00†
Madeline Witty		2.00†
Laila Washburn		2.00†
Grover Blanch		2.00
George Hill		2.00
Dorothy Hill		2.00
Robert Trempe		2.00†
Mrs. Robert Trempe		2.00†
Harriet Whitaker		2.00*

670.66

40.00

710.66

NON-RESIDENT

	Property	Poll
Charles Abbott	75.12†	
Frances Boucher	6.00	
Timothy Coffey Heirs	8.40	
Alfred Chouinard	3.60	
Herbert Colson Heirs	7.20	
John and Nellie Enright	7.20	
E. C. Fessenden	1.44	
Carlton Farrar	11.09	
Hartwell Heirs	8.64	
Florence Hartwell	52.80	
Ernest Lagassie	2.40	
Lewis Murphy	19.20	
Myra Nutting	.48	
Delbert W. Porter Heirs	2.88†	
Houghton Priest	4.32	
E. B. Richardson Heirs	14.40	
Paul Richenberg	14.40	
Winfred Savage	33.60	
Effie Sawtelle	14.40	
John Swen	34.08	
John Somero	1.20†	
Harry Tighe Heirs	50.40	
Walter Weston Heirs	27.60	
Grace Wright	9.60	
Marion Zeller	9.60	
Manuel S. Ramos	28.80†	
	<hr/>	
	488.85	
Summary:		
Resident	670.66	40.00
Non-Resident	448.85	
	<hr/>	

	1,119.51	
	40.00	
	<hr/>	
	1,159.51	\$1,159.51
* Abated		
† Paid since end of fiscal year.		

UNREDEEMED TAXES, FEB. 1948

1943 Levy:		
O. D. Fessenden Heirs	12.21	
W. B. Fessenden	11.25	
Effie Sawtelle	16.43	
	<hr/>	
	39.89	39.89
1944 Levy:		
W. B. Fessenden	12.63	
O. D. Fessenden Heirs	12.14	
Effie Sawtelle	14.66	
	<hr/>	
	39.43	39.43
1945 Levy:		
Alice Berry	94.73	
Carl Farrar	6.95	
Effie Sawtelle	17.76	
	<hr/>	
	119.44	119.44
1946 Levy:		
Carl Farrar	9.51	
Herb. Colson Heirs	10.78	
Alice Berry	96.53	
Effie Sawtelle	18.43	
	<hr/>	
	135.25	135.25
	<hr/>	
		334.01

REPORT OF TOWN TREASURER

Cash on hand January 1, 1947 4,648.59

Receipts for 1947:

Town Clerk:

Auto Permits	363.46
Dog Permits	143.00

506.46

Selectmen:

Rent of Town Hall

Grange	55.00
V. F. W.	78.00
Parties	13.00
Barnes Reception	2.00
V. F. W. Auxiliary	5.00

153.00

Temporary loans	4,000.00
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Cemetery Funds:

Davis and Cumnoch graves	260.00
Workmen's Insurance dividend	31.30

State of New Hampshire:

Fire Reimbursement	16.55
Class V Road Aid	2,197.00
Bounty Reimbursement	31.00
Savings Bank Tax	203.46
Railroad Tax	156.87
Interest and Dividend Tax	138.97

Tax Collector:

1946 Taxes	1,122.60
Taxes bought by the town	135.25
1947 Taxes	12,527.75

Total receipts during 1947	21,480.21
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Total receipts plus cash on hand	26,128.80
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Payments, Selectmen's orders paid	22,921.93
Cash on hand Jan. 1, 1948	3,206.87

SUMMARY OF PAYMENTS

(1) Expense Items: paid by taxation (except State Aid for Class V Roads), in amount \$2,197.00.

Town Officers' salaries	735.80
Town Officers' expenses	439.55
Election and registration	25.10
Town Hall—Town Bldgs.	441.32
Police department	25.00
Fire Department	113.64
Vital statistics	2.00
Summer roads	
(Incl. Withholding Tax)	3,516.65
Winter roads	2,559.12
Street lighting	102.90
General expenses, Highway Dept.	751.60
Library	125.00
Old Age Assistance	577.57
Memorial Day	12.50
Cemeteries	121.40
Interest	52.33
State aid construction, T.R.A.	402.00
Monadnock Region Ass'n.	26.00
Workmen's Insurance	259.93
County tax	1,421.87
School District:	
1946-1947	2,556.00
1947-1948	3,000.00
	<hr/>
	5,556.00
Cemetery Trust Fund,	
Thos. Rhodes grave	100.00
	<hr/>
	17,367.28

(2) Other Payments:

Bounties, reimbursed by State	36.00
School District, 1946 dog tax	123.40
Coll. of Internal Revenue, for payroll tax withheld	18.10
Taxes bought by the town, during 1947	135.25
Cemetery Trust Funds, Davis and Cumnoch	260.00
Wilton Nat'l. Bank, repayment of tractor-plow	1,000.00
Townsend National Bank, repayment of temporary loans	4,000.00

5,572.75

Total of Selectmen's Orders paid

(Including withholding tax paid \$18.10) 22,940.03

To reconcile to Treasurer's "Selectmens Orders Paid"

Selectmen's Report—Orders paid	\$22,940.03
Withholding tax withheld, deducted from vouchers	18.10

Treasure's Report, voucher payments \$22,921.93

DETAIL OF PAYMENTS

Town Officers' Salaries:

Francis J. Coyne, selectman @ 75c hr.	153.00
Curtis V. Dunn, selectman @ 75c hr.	184.50
Ronald I. Harry, selectman @ 75c hr.	84.85
Edmund C. Clap, Town Clerk & Treas.	120.95
Herman O. Schulze, Tax Collector	150.00
Conray G. Whaff, Treas. of Trust Funds	20.00
Virginia Miller, Auditor	22.50

735.80

Town Officers' Expenses

Charles L. Barnes, Selectman

Telephone, Police and Welfare 2.00

Parliamentary Rule Book 1.80

3.80

Curtis V. Dunn, Selectman

Mileage, Assessors' Meetings 9.00

Mileage, Assessing 6.00

Assessors' Meetings 6.00

Telephone 5.05

26.05

Herman O. Schulze, Tax Collector

2 Tax Collectors' Meetings,

Manchester 18.00

Posting Tax Sales 6.00

Sargent Bro. Stationery 11.85

Postage 11.92

47.77

Dwight L. Dimock, Treas. & Clerk

Postage 3.00

Fees—Auto Permits 9.75

12.75

Edmund C. Clap, Treas. and Clerk

Postage 4.32

Fees for dog licenses 10.95

Fees for auto permits 37.25

Mileage to bank 10.50

63.02

Conray G. Wharff, Health Officer

2 days trip to Durham 22.50

22.50

Edson C. Eastman Co.

Rubber Stamps	4.69
Dog Tags	4.41
Poll Tax Book	3.36
Dog Owners' Notices	1.61
Dog License Book	2.75
Treas. Cash Sheets	3.61
Tax Coll. Book	3.86

24.29

Tracy A. Eaton, postage	6.00
Henry L. Gainey,	
Town Officers Bonds	25.00
Mason Village Savings Bank,	
Safe Deposit Box	3.60
U. S. Auto & Truck Guide, 1947 Edition	4.50
Wilfred Boisclair, furnishing name	.10
Fitchburg Office Supply,	
Treas. Strong Box	5.75
Donat Corriveau,	
Reports of Deeds and Mortgages	10.69
Donat Corriveau, Copies of Deeds	2.56
N. H. Tax Collectors' Ass'n. dues	2.00
N. H. Town Clerks' Ass'n. dues	2.00
Brown & Saltmarsh, Jurors' Notices	.76
Times Free Press Co.,	
Town Reports and Envelopes	168.00
Times Free Press Co.,	
Envelopes and Ballots	8.41

239.37

439.55

Election and Registration

Alice Dimock, supervisor	10.00
Samuel H. Davis, supervisor	1.50
Guy F. Washburn, supervisor	5.60
Times Free Press Co., printing	8.00

25.10

Town Hall and Town Buildings

Rhea Williams, supplies	8.39
Wm. Doonan, 3 cords wood	54.00
Conray G. Wharff, janitor service	80.50
Conray G. Wharff, glass and glazing	1.00
Helen Sargent, janitor service	2.50
Edmund C. Clap, keys	1.40
Edmund C. Clap, repair stage curtain	2.00
Tracy A. Eaton, fire insurance	93.75
Greenville Elec. Light Co.	42.96

286.50

Tractor Housing—Town Barn

Wilton Lumber Co.	40.00
Ralph W. Emerson	96.82
Curtis V. Dunn	18.00

154.82

441.32

Police Department

Carl Valyou, for 1946	25.00	25.00
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Fire Department

State of New Hampshire	
Fire extinguishers	45.83
Carl Valyou, express on same	1.51
Carl Valyou, fire patrol	30.00
June 6th Fire—Harry Place	
Carl Valyou	10.50

Frank Boyle	.70	
Irving Spear	.70	
Loren Brown	.70	
Fred Brown	.70	
Alfred Spear	.70	
Toivo Kivimaki	.70	
Donald Witty	.70	
Henry Beauvais	1.40	
Richard Ingalls	1.40	
Ralph Emerson	2.80	
F. Lambert	2.80	
Ellsworth Brown	.70	
Tracy Eaton	2.80	
Arthur Williams, truck	1.00	
Town of Greenville, pump	8.00	
	<hr/>	
	36.30	113.64

Bounties

Murdock Dunn	6.50
Harry Spear	.50
Allen Eastman	1.00
Donald Witty	1.50
Joel Clap	.50
Hugh Williams	3.00
Alfred Spear	.50
Richard Deacon	.50
Porter Washburn	.50
Irving Spear	1.00
H. A. Conant	.50
Carl Valyou	3.00
Everett Whitaker	.50
Fred Whitaker	5.00
Edmund C. Clap	1.00
H. E. Whitaker	2.00
Robert Trempe	.50

Max Ott	1.50	
George O. Lord	6.50	
	<hr/>	36.00
Vital Statistics		
Dwight L. Dimock		2.00

TOWN MAINTENANCE

Summer Roads

Porter Washburn, Road Agent	2,373.40	
(\$2,398.00 allotted)		
Irving Spear, Road Agent	1,143.25	
(\$1,199.00 allotted)		
	<hr/>	3,516.65

Winter Roads

Arthur Williams, Road Agent	356.24	
Irving Spear, Road Agent	1,132.75	
Porter Washburn, Road Agent	776.90	
Town Tractor	293.23	
	<hr/>	2,559.12

Total for Summer and Winter Roads	<hr/>	\$6,075.77
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Street Lighting

Greenville Electric Lighting Co.	102.90
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General Expenses Highway Dept.

Plow Repairs:

J. Saunders	28.00
A. Williams	1.88
R. Trempe	1.75
J. Laitala	22.62
T. Kivimaki	35.00

89.25

Mounting Plow to Truck:

A. Williams, plow attachment and lifts	125.00
A. Crocker, welding	139.00
J. Saunders, welding	28.00
P. Washburn @ 2.55 hr.	86.70
P. Berry @ . 70c hr.	23.80

402.50
Town Tractor**Repairs:**

R. C. Hazelton Co.	36.47
P. Washburn @ 70c hr.	2.10
R. Wharff @ 70c hr.	11.20

49.77

R. Wharff, grease, oil and gas	7.89
R. Wharff, parts	2.40
Henry P. Gainey, ins.	57.93
R. Williams, gas	18.90

136.89

C. L. Webster, brush scythe	2.25
R. F. Powell, forks and shovels	11.50
J. Laitala, repairs to hone	20.31
Greenville Grain Co., Scythes and snaths	8.90
A. Williams, road rake	80.00

751.60
Library

C. W. Anderson, Treasurer	125.00
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Old Age Assistance

State of New Hampshire	577.57
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Memorial Day

Carswell Hawthorne, Inc., 5 doz. flags	12.50
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Cemeteries

Conray G. Wharff, labor @ 75c hr.	37.50
Frank Newell, labor @ 70c hr.	61.60
Robert Trempe, labor @ 70c hr.	6.30
Roger Trempe, labor @ 70c hr.	5.60
C. Valyou, labor @ 70 hr.	1.40
Curtis V. Dunn, tractor mowing	9.00

121.40

Taxes Bought by the Town, during 1947

Carlton Farrar, 1946 tax	9.51
Herbert Colson heirs tax	10.78
Alice Berry, tax	96.53
Effie Sawtelle, tax	18.43

135.25

Interest

Wilton National Bank	
Interest on tractor loan	5.00
Townsend National Bank	
Interest on temporary loans	47.33

52.33

State Aid Construction (T.R.A.)

Treasurer, State of New Hampshire	402.00
(Contributed by State of N. H. \$2,241.65)	

Temporary Loans

Townsend National Bank	4,000.00
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Monadnock Region Association

1947 Town Dues	26.00
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Workmens' Insurance

Henry P. Gainey, agent	259.93
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Payments to Other Governmental Divisions

Arthur O. Phaneuf, County Treasurer

1947 County Tax 1,421.87

Collector of Internal Revenue

1947 Withholding Tax 18.10

1,439.97**Cemetery Trust Funds**

Thos. Rhodes Grave

(Town appropriation) 100.00

For Estate of Louise E. Davis

(Bequest) 100.00

For Estate of Robert L. Cumnock

(Bequest) 160.00

360.00**New Equipment**

Wilton National Bank

To Repay Note, first tractor purchase 1,000.00

School District

Balance of 1946 Appropriation Due 2,556.00

(For year June 1946-47)

1946 Dog Tax Due, carried as liability

last year 123.40

2,679.40

Paid, Jan. to June, 1947 2,556.00

Paid, June 25, 1947, 1946 Dog Tax 123.40

2,679.40

1947 Appropriation

(For June 1947-June 1948) 5,024.73

Paid, Sept. to December, 1947 3,000.00

2,024.73

Carried as liability in this year's financial report, 1947 Dog Tax	123.23
Total Payments during town fiscal year	
For June 1946-June 1947 year	2,679.40
For June 1947-June 1948 year	3,000.00
	<hr/>
	5,679.40

Note: Town fiscal year runs from January 1st to December 31st.

School District fiscal year runs from July 1st to June 30th.

REPORT OF ROAD AGENTS

ARTHUR WILLIAMS

WINTER ROADS

Truck, plowing, 56½ hrs. @ \$3.00	\$169.50
Truck, sanding 38½ hrs. @ 2.00	77.01
A. Williams, labor 9½ hrs. @ .75c	7.13
Frank Newell, labor 62 hrs. @ .70c	43.40
Ed. La Roche, labor, 46 hrs. @ 70c	32.20
R. Elliott, sand	27.00

\$356.24

PORTER WASHBURN

SUMMER ROADS—Section 1 and 2

\$2,398.99 appropriated and State Class V for 2 Sections.

April

Porter Washburn, truck, 9 days, 4 hrs.	
\$12.40 per day	\$117.80
William Blanch, labor 8 days, 5.60 per day	44.80
Arnold Crosseup, labor, 8 days, 5.60 per day	44.80
William Osgood, labor, 3 days, 5.60 per day	16.80
Guy Washburn, labor, 1 day, 4 hrs., 5.60 per day	8.40
Hume Pipe of New Eng. Inc.	82.40
Total for April	\$315.00

May

Porter Washburn, truck, 9 days, 5 hrs.	
\$15.60 per day	\$150.15
Arnold Crosseup, labor, 9 days, 5 hrs., 5.60 per day	53.90
William Blanch, labor, 8 days, 5 hrs., 5.60 per day	48.30
Roy Elliott, sand	5.40
Hume Pipe of N. E., Inc.	43.20
Total for May	\$300.95

June

Porter Washburn, truck, 2 days, 2 hrs.	
\$15.60 per day	\$35.10
Porter Washburn, agent, 12 days, 2 hrs., 6.00 per day	73.50
Arnold Crosscup, labor, 18 days, 3 hrs., 5.60 per day	102.90
William Blanch, labor, 15 days, 1 hr., 5.60 per day	84.70
Harold Miller, grader, 17 days, 3 hrs., 24.00 per day	417.00
William Osgood, labor, 4 days, 5.60 per day	22.40
Alfred Spear, labor, 8 days, 2 hrs., 5.60 per day	46.20
Greenville Grain Co.	3.80
	<hr/>
Total for June	\$785.60

July

Porter Washburn, truck, 4 days, 2 hrs.,	
\$15.60 per day	\$66.30
Porter Washburn, agent, 1 day, 4 hrs., 6.00 per day	9.00
Arnold Crosscup, labor, 6 days, 3 hrs., 5.60 per day	35.70
William Blanch, labor, 4 days, 4 hrs., 5.60 per day	25.20
William Osgood, labor, 3 days, 5.60 per day	16.80
Alfred Spear, labor 1 day, 6 hrs., 5.60 per day	9.80
Joseph Brundige, labor, 1 day, 6 hrs., 5.60 per day	9.80
	<hr/>
Total for July	\$172.60

August

Porter Washburn, truck, 10 days, \$15.60 per day	\$156.00
Porter Washburn, agent, 1 day, 6.00 per day	6.00
Arnold Crosscup, labor, 11 days, 5.60 per day	61.60
Alfred Spear, labor, 8 days, 4 hrs., 5.60 per day	47.60
Joseph Brundige, labor, 8 days, 4 hrs., 5.60 per day	47.60
William Blanch, labor, 10 days, 6 hrs., 5.60 per day	60.20
	<hr/>
Total for August	\$379.00

September

Porter Washburn truck, 1 day, \$15.60 per day	\$15.60
Arnold Crosscup, labor, 1 day, 5.60 per day	5.60
William Blanch, labor, 1 day, 5.60 per day	5.60

Total for September	\$26.80
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October

Porter Washburn, truck, 7 days, \$20.40 per day	\$142.80
Porter Washburn, agent, 1 day, 6.00 per day	6.00
Paul Berry, labor, 8 days, 5.60 per day	44.80
Arnold Crosscup, labor, 1 day, 5 hrs., 5.60 per day	9.10
Roy Elliott, gravel	60.00
Joseph Burton, gravel	9.00
Porter Washburn, Oak timber	80.00

Total for October	\$351.70
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November

Porter Washburn, truck, 1 day, \$20.40 per day	\$20.40
Paul Berry, labor, 1 day, 5.60 per day	5.60
Roy Elliott, gravel	4.50
Joseph Burton, gravel	9.00
R. Powell, bridge spikes	2.25

Total for November	\$41.75
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Summer Roads total for 8 months (April through and incl. Nov.)	\$2,373.40
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WINTER ROADS

Sections 1 and 2

Porter Washburn, agent, 65 hrs. @ .75c hr.	\$48.75
Porter Washburn, truck, 13 hrs. @ 1.50 hr.	19.50
Porter Washburn, truck, 20 hrs. @ 1.55 hr.	31.00
Porter Washburn, truck, 49 hrs. @ 2.55 hr.	124.95
Porter Washburn, truck, 114 hrs. @ 3.00 hr.	342.00
Clyde Eaton, truck, 1 hr. @ 5.00 hr.	5.00
Roy Elliott, sand	9.00

Paul Berry, labor, 205 hrs. @ .70 hr.	143.50
Arnold Crosscup, labor, 37 hrs. @ .70 hr.	25.90
Arthur Williams, labor, 2 hrs. @ .70 hr.	1.40
Guy Washburn, labor, 16 hrs. @ .70 hr.	11.20
Frank Boyle, labor, 11 hrs. @ .70 hr.	7.70
Toivo Kivimaki, labor, 10 hrs. @ .70 hr.	7.00

Total	\$776.90
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Town Tractor

Curt Dunn	34.50
Carl Valyou	101.10
Ray Wharff	47.80
Porter Washburn	5.60
Gas, oil and anti-freeze	104.23

293.23

REPORT OF IRVING SPEAR
SUMMER ROADS—SECTION 3

April

Harold Miller truck, 16 hrs. @ \$2.50	\$40.00
Irving Spear, truck, 16 hrs. @ 3.10	49.60
Irving Spear, labor, 37 hrs. @ .75	27.75
Alfred Spear, labor, 61 hrs. @ .70	42.70
Spear Bros., tractor 28 hrs. @ 1.95	54.60
Roy A. Elliott, gravel	78.50
Irving Spear, truck, 8 hrs. @ 2.50	20.00

May

Alfred Spear, labor, 56 hrs. @ .70	39.20
Irving Spear, labor, 28 hrs. @ .75	21.00
Irving Spear, truck, 28 hrs. @ 2.50	70.00
Irving Spear, 350 ft. of lumber @ .06	21.00
Hume Pipe of N. E., Inc., 68 ft. of pipe	39.80

June

Alfred Spear, labor, 97 hrs. @ .70	67.90
Irving Spear, labor, 68 hrs. @ .75	51.00
Harry Spear, labor, 16 hrs. @ .70	11.20

Franklin Boyle, labor, 8 hrs. @ .70	5.60
Edward LaRoche, labor, 52 hrs. @ .70	36.40
Spear Bros., tractor, 24 hrs. @ 1.95	46.80
Irving Spear, truck, 16 hrs. @ 3.10	49.60
Irving Spear, truck, 5 hrs. @ 2.50	12.50

July

Richard Spear, labor, 16 hrs. @ .70	11.20
Alfred Spear, labor, 36 hrs. @ .70	25.20
Franklin Boyle, labor, 8 hrs. @ .70	5.60
Irving Spear, labor, 36 hrs. @ .75	27.00
Irving Spear, truck, 44 hrs. @ 2.50	110.00
Harold Miller, grader, 8 hrs. @ 3.00	24.00
Roy A. Elliott, gravel, 132 yds. @ .50	66.00

August

Harold Miller, grader, 16 hrs. @ 3.00	48.00
Joe Brundige, labor, 13 hrs. @ .70	9.10
Irving Spear, labor, 16 hrs. @ .75	12.00
Irving Spear, truck, 5 hrs. @ 2.50	12.50

December

Harold Miller, grader, 2 hrs. @ 3.00	6.00
Irving Spear, labor, 2 hrs. @ .75	1.50

Grand total	<hr/> \$1,143.25
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Winter Roads from Jan. 1 to March

SECTION 1 & 3

Irving Spear, truck, plowing snow, 113 hrs. @ \$3.00	\$339.00
Irving Spear, truck, sanding, 30 hrs. @ 2.50	75.00
H. C. Hawkins, truck, sanding, 17 hrs. @ 2.50	42.50
Richard Spear, labor, 120 hrs. @ .70	84.00
Alfred Spear, labor, 43 hrs. @ .70	30.10
Orvan Elliott, labor, 2 hrs. @ .70	1.40
William Wiik, labor, 3 hrs. @ .70	2.10
Irving Spear, labor, 5 hrs. @ .75	4.50

M. T. Frost, tractor and shovel, 8 hrs. @ 3.00	24.00
Roy A. Elliott, sand	31.80

Total	\$634.40
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March to December 31, 1947

Franklin Boyle, labor, 3 hrs. @ .70	\$2.10
Alfred Spear, labor, 63 hrs. @ .70	44.10
Richard Spear, labor, 18 hrs. @ .70	12.60
Richard Spear, truck, 7 hrs. @ 1.25	8.75
Irving Spear, truck, 7 hrs. @ 2.50	17.50
Eino Helsten, truck, 2 hrs. @ 2.50	5.00
Eino Helsten, labor, 14 hrs. @ .70	9.80
Joe Brundige, labor, 17 hrs. @ .70	11.90
Jones Nazer, labor, 10 hrs. @ .70	7.00
Irving Spear, labor, 40 hrs. @ .75	30.00
Toivo Kivimaki, labor, 53 hrs. @ .70	37.10
Irving Spear, truck, plowing snow, 99 hrs. @ 3.00	297.00
Harry Spear, labor, 7 hrs. @ .70	4.90
Richard Spear, iron and mileage	10.60

Total	\$498.35
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Total for Winter Roads	\$1,132.75
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REPORT OF TOWN TRUSTEES

C. G. Wharff, Treasurer

January 1, 1947 to December 31, 1947

Boynton Common School Fund

Receipts—Interest

Jan. 2—Dartmouth Sav. Bank	\$20.00
Jan. 2—Nashua Trust Co.	29.37
Mar. 6—Mason Village Sav. Bank	61.94
Apr. 2—Keene Sav. Bank	21.55
July 2—Dartmouth Sav. Bank	20.00
Oct. 1—Keene Sav. Bank	21.55
Nov. 13—Mason Village Sav. Bank	74.34
Nov. 17—Nashua Trust Co.	14.63

\$263.38

Payments

Harriett E. Whitaker, School District Treasurer

Interest from

Jan. 4—Dartmouth Sav. Bank	\$20.00
Jan. 4—Nashua Trust Co.	29.37
Mar. 6—Mason Village Sav. Bank	61.94
Apr. 2—Keene Sav. Bank	21.55
July 9—Dartmouth Sav. Bank	20.00
Oct. 7—Keene Sav. Bank	21.55
Nov. 13—Mason Village Sav. Bank	74.34
Nov. 17—Nashua Trust Co.	14.63

\$263.38

Funds Invested as Follows

Dartmouth Sav. Bank	\$2,000.00
Keene Sav. Bank	2,155.70
Nashua Trust Co.	1,951.14
Mason Village Sav. Bank	4,956.23
	<hr/>
	\$11,063.07

Stearns Common School Bequest

Receipts—Interest

Mar. 6—Mason Village Sav. Bank	68.36
Mar. 31—Government Bond	62.50
Nov. 13—Mason Village Sav. Bank	82.03
Nov. 13—Government Bond	62.50
	<hr/>
	275.39

Payments

Harriett E. Whitaker, School District Treasurer

Interest from

Mar. 6—Mason Village Sav. Bank	68.36
Mar. 31—Government Bond	62.50
Nov. 13—Mason Village Sav. Bank	82.03
Nov. 13—Government Bond	62.50
	<hr/>
	275.39

Fund Invested as Follows

Mason Village Sav. Bank	5,469.36
Government Bond	5,000.00
	<hr/>
	\$10,469.36

Cemetery Fund

Receipts

Dec. 24 Mason Village Sav. Bank, int. 90.91

Payments

C. G. Wharff, Treas. Cemetery Trustees 90.91

\$90.91

\$90.91

Cemetery Fund

Jan. 1—Deposited Mason Village

Sav. Bank 3,100.00

Mar. 29—Chas. G. Reed 100.00

Mar. 29—Town for G. H. Rhodes 100.00

Apr. 29 Robert G. Cumnock 160.00

Sept. 1—Mrs. Wilford A. Hill 100.00

\$3,560.00

Jan. 1—Reserve 104.33

\$3,664.33

Deposited in Mason Village Sav. Bank \$3,664.33

REPORT OF CEMETERY TRUSTEES

C. G. Wharff, Treasurer

Jan. 1, 1947 to Dec. 31, 1947

Pratts, Pole Hill, Pleasant View & Prospect Hill Cemeteries

Payments

May 24—Robert Trempe	6.30
Roger Trempe	5.60
Frank Newell	5.60
C. G. Wharff	6.75
Aug. 25—Frank Newell	47.60
C. G. Wharff	19.50
Curtis Dunn	9.00
Nov. 24—Carl Valyou	1.40
Frank Newell	8.40
C. G. Wharff	11.25

\$121.40

Receipts

From Selectmen \$121.40

Perpetual Care

Receipts

From Town Trustees 90.91

90.91

Payments

C. G. Wharff, care of lots 90.91

90.91

Deposited Mason Village Sav.

Bank, Cemetery Fund 77.50

77.50

REPORT OF TREASURER OF LIBRARY

TRUSTEES

For the Fiscal Year Ending December 31, 1947

Receipts

Balance from last year	\$14.87	
Town appropriation	125.00	
Gifts	38.75	
	<hr/>	\$178.62

Expenditures

Librarian	\$52.00	
Janitor service	6.00	
Library Book House for books	74.23	
Magazine	6.00	
Boxes for storing books	10.00	
	<hr/>	\$148.23
Balance on hand, January 1, 1948		<hr/> \$30.39

C. W. ANDERSON,

Treasurer

REPORT OF THE LIBRARY TRUSTEES

When the School District decided to open both rooms at the school house this year, the storage place for the surplus books of the Library was lost. The best plan under present conditions seemed to be to pack them in safe containers that could be stored or moved, as the need arose. Small but heavy wooden boxes were secured and all books in the school house were listed and then packed. As there is no suitable storage room in any town-owned building, these boxes are now stored at the home of D. M. Houghton.

After the resignation of Mrs. Paule Elliott as our Librarian, we were fortunate to secure Mrs. Dimock for that position. The plan of opening the Library only every other week during the winter months has been continued this year. Our files of old Town Reports lacks those of the years 1920, 1874, 1862, and all earlier than 1860. We would be most grateful if anyone who has copies of these reports would donate them to the Library so that we can have the complete file bound.

Again the Trustees wish to thank all the friends who by their gifts have helped the Library to serve the people of Mason so well this year.

ALICE S. BERRY
GERTRUDE F. HOUGHTON
C. W. ANDERSON

Trustees

REPORT OF LIBRARIAN

The Library reports a very successful year in its service to the community. A total of nine hundred and sixty-nine books were circulated, as well as many magazines and periodicals. During the past year one hundred and twenty-five books have been accessioned. Of these, forty nine were purchased from town funds. These include fiction, non-fiction and children's books. Thirty-eight came as a gift from Mrs. Jean Driver and eight children's books were given by Miss Elizabeth Orton Jones. In addition we received books from other interested friends including Mrs. H. E. Whitaker, Miss Gladys Adshead, Mr. John Jones, the Hill estate, Ruth Knudsen, Mrs. Harry Williams, Mrs. D. M. Houghton and the Fish and Game Commission.

Only four books came from the State Aid Fund this year. In the fall we were notified that the State Library Commission had cancelled our allotment of gift books this year in order that they might aid other communities in the State who have not been eligible until this year to receive them. As we have been accustomed to receiving many fine books from the State we will be under a handicap this coming year unless some other source is opened to us.

Through the service of the State Lending Library we have secured various books for our patrons which our Library was not able to supply. Borrowing from the State Library becomes more popular each year as we find that we can secure on very short notice almost any desired book and have the privilege of keeping it for at least a month.

In August the Library was presented with the 1947 edition of Information Please Almanac as a gift from Mrs. Esther Spalding, "in loving memory of Mrs. Elizabeth (Masury) Smith."

Many current magazines such as National Geographic, Life, Nature Magazine and McCall's are also given us. Miss Sybil Beatham continues to give the yearly subscription to Readers' Digest and Child Life is bought from town funds. The Townsend Times comes regularly from the publishers.

The school children are by far the largest group to use the Library and as we continue to encourage their patronage, we also urge more adults to visit us and take advantage of the Town's Library facilities. You will find many of the current best sellers in both fiction and non-fiction on your Library shelves.

Respectfully submitted,

ALICE B. DIMOCK,

Librarian

SCHOOL DISTRICT OFFICERS

	Term Expires
Moderator	
Mrs. Gretchen Harry	March, 1948
Clerk	
Mrs. Inger Knudsen	March, 1948
Treasurer	
Mrs. Harriet Whitaker	June, 1948
School Board	
Mrs. Rose S. Eaton	March, 1948
Mrs. Frances E. Dunham	March, 1949
Mrs. Catherine Stuart	March, 1950

Superintendents

MR. VERNON S. AMES,
Wilton, N. H. to August 1, 1947
MR. NEWELL J. PAIRE,
Wilton, N. H. from August 1, 1947

Teachers for 1947-1948

Miss Gladys M. Hurlbutt
Miss Virginia Miller
Miss Elsie Wheeler, Music

SCHOOL CALENDAR

1947-1948:

January 5 to March 19	11 weeks
April 5 to June 11	10 weeks
Holiday: May 31.	

1948-1949:

September 8 to November 23	12 weeks
November 29 to December 23	4 weeks
January 3 to March 18	11 weeks
April 4 to June 17	11 weeks
March vacation dates subject to change.	
Holidays: Nov. 11 and May 30.	

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of School District in the town of Mason qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 9th day of March, 1948, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

Given under our hands at said Mason this 24th day of January, 1948.

ROSE S. EATON
FRANCES E. DUNHAM,
CATHERINE A. STUART

School Board

A true copy of Warrant—Attest:

ROSE S. EATON
FRANCES E. DUNHAM,
CATHERINE A. STUART

School Board

FINANCIAL REPORT OF SCHOOL BOARD

July 1, 1946 to June 30, 1947

Expenditures:

Salaries of district officers	102.00
Superintendent's excess salary	119.11
Truant officer and census	5.00
Expenses of administration	90.27
Teachers' salaries	1,502.56
Textbooks	112.28
Scholars' supplies	25.59
Other expenses of instructions	5.70
Janitor's salary	120.00
Fuel	80.80
Water, light, janitors' supplies	22.00
Repairs and replacements	39.05
Health supervision	59.26
Transportation of pupils	1,528.20
Tuition—Elem. and Secondary	911.00
Teacher retirement and Per Capita Tax	93.00
New Equipment	4.93

\$4,820.75

Total cash on hand at end of year June 30, 1947 211.63

\$5,032.38

Receipts:

Received from Selectmen	3,556.00
Dog licenses	123.40
Income from trust funds	560.65

\$4,240.05

Cash on hand July 1, 1946 792.33

\$5,032.38

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Mason of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly cast and properly vouched.

Alice Dimock,

July 9, 1947.

Auditor

DISBURSEMENTS

July 1, 1946 to June 30, 1947

Salaries of District Officers:

Harriett L. Wright	\$25.00
Rose S. Eaton	25.00
Frances E. Dunham	25.00
Harriett F. Whitaker	25.00
Alice B. Dimock, Auditor	2.00

\$102.00

Superintendent's Excess Salary	119.11	119.11
Census	5.00	5.00

Expenses of Administration:

Henry Gainey, Treasurer's Bond	7.50
Vernon S. Ames, telephone, postage, supplies	7.06
Harriett L. Wright, telephone, postage	2.10
Harriett E. Whitaker, postage	4.62
J. Tracy, office expense	68.99

90.27

Teachers' Salaries:

Bessie Sutherland	245.56
Virginia Miller	1,040.00
Beatrice Keilig, substitute	42.00
Elsie Wheeler	175.00

1,502.56

Textbooks:

J. L. Hammett Co.	4.98
Macmillan Company	24.33
Scott, Foresman & Co.	16.17
Gledhill Bros. Inc.	5.27
Laidlaw Bros. Inc.	5.39
E. E. Babb Company	14.71
O. H. Toothaker	5.80
Lyons & Carnahan	1.68
Row, Peterson & Co.	.81
L. W. Singer Company	7.30
American Book Company	8.29
Ginn & Co.	4.07
V. S. Ames	12.52
Webster Publishing Co.	.96

112.28

Scholars' Supplies:

J. G. Tracy, Treasurer	\$4.76
Laidlaw Bros., Inc.	3.15
J. O. Lippincott	1.31
American Education Press	9.60
V. S. Ames	2.04
E. E. Babb & Co.	.86
Scott, Foresman Company	3.87

25.59

Other Expenses of Instruction:

J. L. Hammett Company	5.70	5.70
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Janitor Service:

Helen Sargent	120.00	120.00
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Fuel:

Clark Lumber Co.	6.00	
Everett Whitaker:		
4 cords wood @ 18.00	72.00	
Piling in shed	2.80	
	<hr/>	80.80

Water, Light, Janitor's Supplies:

Greenville Electric Light Co.	22.00	22.00
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Repairs and Expenses:

C. G. Wharff—Lumber and labor	13.80	
Arthur Williams labor	14.75	
Edmond Dugre—Repair phonograph	4.50	
Helen Sargent, cleaning	6.00	
	<hr/>	39.05

Health Supervision:

Edna Gilbert, R. N.	44.26	
Dr. Harlan E. Karr, examining children	15.00	
	<hr/>	59.26

Transportation of Pupils:

Richard Spear:		
1 pupil 9 days @ .15	1.35	
6 pupils 19 days @ .15	16.35	
20 days @ 7.20	144.00	
1 trip	3.00	
155 days @ 8.10	1,255.50	
Greenville School District:		
3 pupils—1 year @ \$36.00	108.00	
	<hr/>	1,528.20

Tuition—Elementary and Secondary:

Townsend, Mass. High School

5 pupils @ \$115.00 575.00

Greenville Elementary

1 pupil 12 weeks 12.00

9 pupils @ 36.00 324.00

911.00**Fixed Obligations:**

Teacher Retirement 55.00

Per Capita tax 38.00

93.00**New Equipment:**

E. E. Babb Co., duplicator machine 4.93 4.93

Total Expenditures \$4,820.75

SUMMARY OF EXPENDITURES

July 1, 1947 to January 31, 1948

Salaries of District Officers	75.00
Superintendent's Excess Salary	130.42
School Census	5.00
Expenses of Administration	119.21
Teachers' Salaries	1,776.35
Textbooks	138.52
Scholars' Supplies	105.73
Flags	1.74
Other Expenses of Instruction	38.56
Janitor Service	90.00
Fuel	108.00
Water, Light & Janitor Supplies	76.46
Repairs	447.23
Medical Inspection & Nurse	40.00
Transportation	483.60
High School Tuition	60.00
Other Special Activities	25.50
Retirement Fund	7.50
Per Capita Tax	34.00
New Equipment	99.51

\$3,862.33

Respectfully submitted,

ROSE S. EATON

FRANCES E. DUNHAM

CATHERINE STUART

School Board

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1947

SUMMARY

Cash on hand June 30, 1946	\$792.33
Received from Selectmen, appropriations	
for current year	\$3,556.00
Dog tax	123.40
Income from trust funds	560.65
	<hr/> \$4,240.05

Total amount available for fiscal year	5,032.38
Less School Board orders paid	4,820.75
Balance on hand as of June 30, 1947	211.63

HARRIET WHITAKER

July 3, 1947

District Treasurer

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Mason, of which the above is a true summary for the fiscal year ending June 30, 1947 and find them correct in all respects.

ALICE DIMOCK

July 9, 1947

Auditor

SCHOOL BOARD'S ESTIMATE FOR 1948-1949

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1948.

DETAILED STATEMENT OF EXPENDITURES

Support of Schools:

Teachers' salaries	\$3,800.00
Textbooks	125.00
Scholars' supplies	100.00
Flags and appurtenances	5.00
Other expenses of instruction	50.00
Janitor service	180.00
Fuel	125.00
Water, light, janitor's supplies	60.00
Minor repairs	300.00
Health supervision	85.00
Transportation of pupils	1,600.00
Other special activities	25.00
Elementary tuition	150.00

Other Statutory Requirements:

Salaries of District officers	132.00
Truant officer and school census	5.00
Payment of tuition in H. S. & Academies	945.00
Superintendent's excess salary	164.00
Per capita tax	58.00
Expenses of administration	175.00
New equipment	90.00
Teacher retirement	109.00

Total amount required to meet school
board's budget

\$8,283.00

ESTIMATED INCOME OF DISTRICT

State Aid	609.00	
Dog tax	80.00	
Income from trust funds	600.00	
	<hr/>	\$1,289.00
Total assessment required to cover budget		<hr/> \$6,994.00

ROSE S. EATON
FRANCES E. DUNHAM
CATHERINE STUART
School Board

REPORT OF SCHOOL SUPERINTENDENT

To the School Board and Citizens of Mason:

I respectfully submit my first annual report as your Superintendent of Schools.

ADVANCES IN EDUCATION IN NEW HAMPSHIRE

No single event in the history of education in the State of New Hampshire has had such influence on the educational picture of our state as the State Aid Law passed by our Legislature in the late spring of 1947. This legislation, prompted by the investigation of the Interim Commission established in 1945 to study the educational needs of New Hampshire and the untiring efforts of our Commissioner of Education, and the many loyal supporters of public education, increased state financial aid to local school districts approximately 400%.

The purpose of the bill was to equalize educational opportunities and to improve public elementary and high schools in New Hampshire by making funds available to those school districts in the state that were operating on meager budgets and were unable to offer the education they desired. It was interesting to note, that during the special school district meetings held in July 1947, over 90% of state aid funds was voted by the towns to be used for educational purposes. No portion of state aid funds for the school year 1947-48 could be used for payment of interest, debt or other capital expenditures.

To review the manner in which the state aid law functions, the following is presented.

State aid is based on the exact average daily membership of each public school in New Hampshire, or each approved school, in New Hampshire, or in an adjoining state, with all pupils credited to their district of residence for the payment of state aid. Under the law, aid can be given to districts only for pupils for whose education the district is legally responsible.

The state aid law apportions the aid in two categories, **equalization** and **general aid**. In applying the equalization formula, a required program is set up allowing \$1800 for each approved one-room school with at least six grades, \$75 for all other elementary pupils, and \$100 for each high school student. Under the provisions of the act, the local school district's share in the program is six-tenths of one per cent of its equalized valuation, which is subtracted from the total formula program share, with the remainder paid by the state as equalization aid. After the requirements of the equalization have been met, and one per cent set aside for emergencies, the remainder of the fund is prorated on the basis of average daily membership, on a ratio of three to four for elementary and high school respectively. For the purposes of general aid, the average daily membership of the one-room schools is added to the average daily membership of the other elementary pupils. A summary of the computation for the school district of Mason is as follows:

I—Equalization Aid:

One-room schools approved	1 x	\$1800	\$1800.00	
Other elementary pupils	9 x	75	675.00	
Secondary students	5 x	100	500.00	
				\$2975.00
Equalized Valuation (1947)		\$333,452.		..
Less \$6.00 Tax on Equalized Valuation				2000.71
Total Equalization Aid				974.29

II—General Aid:

Elementary pupils	30 x	12.33	369.90	
Secondary students	5 x	16.44	82.20	452.10
Total Aid—Available Dec. 1, 1947				\$1426.39

The amount of state aid available to the school districts will vary from year to year as the state enrollment of public school children increases or decreases.

The Cooperative School District Act passed by the State Legislature in the spring of 1947 makes it possible for local school districts, through local initiative, to join together to establish more effective school units. While this act does not have the immediate impact on New Hampshire education that the State Aid Law had, nevertheless, it will perhaps be instrumental in changing the whole supervisory district organization in the years to come.

There are many advantages to the Cooperative School idea. A few of them are as follows. Larger districts make available greater funds with which to provide better buildings, instruction, materials of instruction and more varied programs. A cooperative school does not necessarily mean that education will be cheaper but that more services can be obtained for the dollar spent, consequently a cooperative school is more economical.

A cooperative school district poses many problems, the greatest being that of transportation. This problem, in most cases can be solved, by district owned and operated buses. North Carolina has been exceedingly successful in this respect. The town of Newport, N. H. has embarked upon a program of locally owned and operated buses and it is estimated that their total cost of operation will be approximately 25c per mile. In Supervisory Union No. 63 it is approximately 40c per mile.

Studies are being made in both the Wilton-Milford area and the Antrim-Bennington, Frankestown area on the Cooperative School District idea. However, these studies are not far enough advanced to report upon at this time.

By an act of the State Board of Education on June 30, 1947 a program of minimum standards for teachers' salaries was approved. This action set the minimum of teachers' salaries in the State of New Hampshire at \$1700, this minimum increasing to \$2000, dependent upon the preparation and experience of the teacher.

The salary situation in New Hampshire has long needed improvement. In 1946-47 four towns were paying elementary teachers less than \$1200. \$1400-\$1500 was the minimum salary in thirty-two towns. Nine towns were paying from \$1600 to \$1800. The five towns in this group in our Union were paying from \$1200 to \$1650. A similar salary survey made in 1947-48 shows that no teacher in the state is getting less than \$1700 with the median about \$1850. This is true of the five towns mentioned in our Union.

However, even with this revision of salaries upward, our better teachers are being drained off to neighboring states or going into other employment.

SHORTAGE OF TEACHERS

The teacher shortage is still serious, particularly at the elementary level. However, there is a slight improvement over 1946-47.

For the nation as a whole it is probable that enrollments in "teacher-education" programs now approximate pre-war enrollments. However, many of these undergraduates will not be available for employment for two to three years. Unfortunately, also, the enrollments by states is not geared to the shortages. Relatively wealthy states, where salaries are high and the teacher shortage small, have higher teacher-education enrollments. It appears too, that enrollments are piling up in courses leading to regular secondary school certifications when the greatest immediate demand is in elementary schools.

The State of New Hampshire needs approximately 150 new elementary teachers every year. This year there will be graduated from Keene Teachers College and Plymouth Teachers College approximately 30. In the fall of 1947 at Keene Teachers College 45 elected the elementary program and at Plymouth there were 20. Consequently, four years from now we will have 65 teachers available to take 150 or

more teaching positions. To alleviate this situation, we have approximately 350 elementary teachers still working on war emergency permits.

The situation is not too encouraging.

SCHOOL COSTS

There does not appear to be any immediate relief in the cost of living today. Such increased costs are reflected in the school budgets of 1948-49. All school costs have risen but the most noticeable increase has been in the area of textbooks, scholars' supplies, teachers' salaries and tuition costs.

A survey recently completed by two supply houses indicates that since the fall of 1946 scholars' supplies have increased from 10% to 40%, textbooks from 20% to 30%, teachers' salaries approximately 6%.

These increased costs have necessitated school boards to raise their tuition price. The state average for secondary school instruction for the year 1946-47 was \$138.89 per pupil. Most school districts are raising their tuition to \$135.00. This will not inflict a hardship on school districts with whom they have contracts and will more equally distribute the costs of instruction.

BUDGET

The budget presented for 1948-49 calls for an assessment of \$6994 an increase of \$1970. The increases are reflected in the following items. Textbooks \$25.00; Scholars' supplies \$40.00; expenses of instruction \$30.00; janitor's supplies \$20.00; special activities (graduation expenses) \$25.00. The foregoing increases are in line with the normal increase in prices today. Other increases are: health supervision \$35.00; tuitions \$376 (due to increased tuition costs at Townsend, Greenville and New Ipswich); per capita tax \$24.00; salaries of district officers \$30.00; new equipment \$90; teacher retirement \$101. Under the teacher Retire-

ment Law the School District is responsible for the payment of from 2 to 6% of the salaries of those teachers enrolled in the State Teachers Retirement System. This last year it was 5% of this sum. We have two teachers belonging to the Retirement System, one more than in the past, thus the increase.

The expense of supervision and administration has increased \$159 in total, however this increase is not a true picture since these two items were under-estimated for 1947-48. The actual expense is \$238.34 as against an estimated figure of \$180. Therefore, the actual increase in these two items is \$58.

Thus the budget increases for 1948-49 actually amount to \$955. The remaining \$1015, is accounted for by a decrease in state aid and inability at this time to estimate a balance for the current year.

It should be noted that the reasons for the decrease in state aid next year are that (1) you no longer have a one-room rural school for which a blanket sum of \$1800 was allotted under the equalization aid formula, (2) you have fewer people attending elementary and high school, which affects both the equalization aid and general aid formula.

However, if we had continued to operate as a one-room rural school your decreased enrollment would have affected your state aid to the extent of \$1060, a loss of approximately \$400. As your school enrollment increases so will the state aid.

Respectfully submitted,
NEWELL J. PAIRE
Superintendent of Schools

STATISTICS FOR SCHOOL YEAR ENDING JUNE 30,

1947

Census: (Ages 5-16). Boys 16; Girls 21. Total 37.

Enrollment by Grades

Grade	1	2	3	4	5	6	Total
Center	3	6	3	6	5	1	24

Elsewhere:

Attending Townsend High School	5
Attending Greenville Elementary School	10
Attending Sacred Heart Parochial School	2

Attendance

School	Average Member- ship	Average Attend- ance	% of Attend- ance	Total	Tardinesses Per Pupil
Center	21.36	19.54	91.48	56	2.33

Visits:

By School Board Members	11
By Superintendent	40
By Citizens	9

ROLL OF PERFECT ATTENDANCE

One Term: Allan Eastman and Murdock Dunn.

STATISTICS FOR FIRST EIGHTEEN WEEKS 1947-1948

Census: (Ages 5-16) Boys 20; Girls 20. Total 40.

Attending School in Mason	25
Attending Townsend High School	3
Attending Appleton Academy	1
Attending Greenville Elementary School	3
Attending Sacred Heart Parochial School	2

Enrollment by Grades

									Total
Grades	1	2	3	4	5	6	7	8	
Primary	3	2	4	3					12
Grammar					6	3	1	3	13
									<hr/> 25

Attendance

	Average Member- ships	Average Attend- ance	% of Attend- ance	Tardi- nesses
Primary	11.28	11.01	97.6	1
Grammar	12.98	12.4	95.5	17

REPORT OF SCHOOL NURSE

Sept. 1947 to Jan. 31, 1948

Visits made for the inspection of the individual child	5
Visits made to assist the doctor in examining children	1
Visits, emergency	1
Visits made with the Tuberculosis Nurse	3

No impetigo has been found among the children but three cases of pediculosis have responded to prompt treatment by the parents of the children.

The report of the Patch Test for Tuberculosis was most gratifying. 24 children were tested and showed no reactions. The cooperation of the teachers, parents and children aided greatly in this work.

The report of the Audiometer Examination is not as good. Two or three children need further study in this matter as all showed quite a loss of hearing. This will be done as soon as possible.

Respectfully submitted,

SYBIL M. BEATHAM, R. N.

School Nurse

VITAL STATISTICS

January 1, 1947 to December 31, 1947, Inc.

BIRTHS

Roberta Whittier Philibert—February 9, 1947.
Joan Amanda Forrest—May 2, 1947.
Carl Everett Witty—May 24, 1947.
Saith Liam Williams—July 12, 1947.
Harry Milton Spear—July 28, 1947.
Steven Clyde Surdam—September 12, 1947.
Alberta Anne Sanderson—October 4, 1947.
Judson Michael Elliott—November 4, 1947.

MARRIAGES

Toivo Victor Wiik and Shirley Elaine Aho—August 24, 1947

DEATHS

Mary Martha Edmonds Tarbell—March 2, 1947.
Elizabeth G. Smith—March 21, 1947.
Margaret Bennett Chesbrough—April 29, 1947.
John Wiik—July 4, 1947.
Charles Homer Wright—September 6, 1947.
Emma Hawley—September 16, 1947.
Fred Loren Brown—December 13, 1947.

EDMUND C. CLAP

Town Clerk

To the Selectmen of Mason:

Each year many wardens request the preparation of a statement about forest fires for publication in the annual town report. These requests this year have been more numerous than usual in view of the serious fire situation which developed last October and which could occur again under similar circumstances.

We believe that the publication of the following statement will be helpful and respectfully solicit your cooperation to that end.

CHARLES F. YOUNG,
District Chief

FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops, lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagrations we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job

to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient properly to equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 per cent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the traveling public to keep from throwing out lighted matchers or cigarettes. Be careful of all fires in or near woodland.

CHARLES F. YOUNG,

District Chief

CARL V. VALYOU,

Forest Fire Warden

Keene, N. H., Dec. 29, 1947

Selectmen, Town of Mason

Mason, New Hampshire

Dear Sirs:

In answer to your request for a report on the expenditures of T. R. A. for 1947 I am sending you the following data.

On Road No. 70 (North Brookline) from corner of Stone House for distance of .20 miles the road was widened and ledge blasted.

On Road No. 52 (Brookline) Starting approximately .50 miles from corner by Stone House to the Brookline-Mason Town Line a distance of 1.60 miles this road was widened, new drainage installed and graded.

These roads need a uniform coat of Gravel and Headers to be completed.

Following are a list of costs of the work:

6185 Yds. of excavation	Cost	\$2131.75	
			Cost per Yd. \$0.345
124 Feet Cement Pipe	Cost	230.57	
			Cost per Ft. 1.86
Clearing 2.0 miles	Cost	279.70	
			Cost per Mi. 139.85

Total cost of work	\$2642.02
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Following is a list of Labor and Equipment and amount earned by each.

Harold Miller, foreman	\$267.30
Harold Miller, grader	219.00
Edward Elliott, shovel	1044.00
Irving Spear, labor	116.00
Irving Spear, truck	238.70
Eino Helstein, labor	101.60
Eino Helstein, truck	240.90

Alfred Spear, labor	126.40	
Edw. La Roche, labor	21.60	
James Tuttle, truck	19.60	
Toivo Kivimaki, compressor	17.50	
Toivo Kivimaki, blasting	34.00	
Dynamite	24.75	
Cement pipe	166.67	
		<hr/>
Total spent	\$2642.02	
Balance \$1.83.		Total Fund \$2643.85

With the costs of labor and equipment as they are now I think that the Town of Mason was fortunate in getting as much work done as was done for the money spent.

Very truly yours,

HAROLD H. EATON,
Jr. Eng.

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